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CITIZENS SUMMARY

Findings in the audit of the Department of Social Services, Division of Youth Services

Attendance and Educational Services Billing	Our review found Division of Youth Services (DYS) staff at three facilities did not perform monthly attendance reviews required by DYS policy. As of July 2013, school districts owed the DYS more than \$3.2 million in educational service billings, with some unpaid billings dating back to the 2000-2001 school year. The DYS lacks statutory authority to assess interest or penalties on delinquent amounts, has not written off unpaid balances, and has not refunded credit balances totaling \$18,900 to 18 school districts. The DYS is working with the Division of Legal Services concerning the proper handling of old unpaid bills and credit balances.
Payroll and Overtime	Some DYS employees and supervisors did not sign timesheets, and some hours of compensatory leave recorded on timesheets did not agree with leave/overtime requests. Our review found one employee did not sign 3 timesheets in 2011, supervisors did not sign 23 of the timesheets reviewed, and 6 employees requested a total of 131 hours of overtime that was not supported by timesheets.
Policies and Facility Procedures	The DYS has not updated some policies and procedures in 20 years. The DYS does not require standardized timesheet forms and has an outdated outstanding check policy. The DYS policy manual does not provide guidance on how often a facility should order food or for tracking assets that are sensitive and/or more susceptible to loss.
Family Care Safety Registry	The DYS does not require periodic employee background checks through the Family Care Safety Registry.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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